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# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

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### EXTRAORDINARY

### No. 2

#### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control Division

#### Notification

38/1/2017-Fin(R&amp;C)(149)

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) read with rule 3 of the Goa Goods and Services Tax (Fifth Amendment) Rules, 2020 (hereinafter referred to as the rules), made vide notification No. 38/1/2017-Fin(R&C)(146), dated the 5th June, 2020, published in the Extraordinary Official Gazette, Series I No. 10, dated the 8th June, 2020, the Government, hereby appoints the 8th day of June, 2020, as the date from which the said provisions of the rules, shall come into force.

By order and in the name of the Governor  
of Goa.

*Pranab G. Bhat*, Under Secretary, Finance  
(R&C).

Porvorim, 19th June, 2020.

#### Notification

38/1/2017-Fin(R&amp;C)(150)

In exercise of the powers conferred by section 168A of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the said Act), the Government of Goa, on the recommendations of the Council, hereby makes the following amendment in the Government notification No. 38/1/2017-Fin(R&C)(148), dated 5th June, 2020, published in the Extraordinary Official Gazette, Series I No. 10 dated 8th June, 2020, namely:—

In the said notification, in the first paragraph, in clause (ii), the following proviso shall be inserted, namely:—

"Provided that where an e-way bill has been generated under rule 138 of the Goa Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and its period of validity expires during the period 20th day of March, 2020 to the 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 31st day of May, 2020."

By order and in the name of the Governor  
of Goa.

*Pranab G. Bhat*, Under Secretary, Finance  
(R&C).

Porvorim, 19th June, 2020.

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